

INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
SNEHAA ORGANICS LIMITED
(Formerly known as SNEHAA ORGANICS PRIVATE LIMITED)
Report on the Audit of the Special Purpose Financial Statements

Opinion

We have audited the accompanying Special Purpose Financial Statements of **SNEHAA ORGANICS LIMITED** (herein referred as "Company"), which comprise the Balance sheet as at 31st December 2024, Statement of Profit and loss, cash flow statement, including statement of Changes in Equity for the period ended, and notes to the financial statements, including a summary of significant accounting policies. These Special Purpose Financial Statements have been prepared solely for the purpose of filing Initial Public Offering (IPO) under the Small and Medium Enterprises (SME) framework of the Securities Exchange Board of India (SEBI).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Special Purpose Financial Statements have been prepared, in all material respects, in accordance with the Accounting standards provided under SMC.

Basis for Opinion

We conducted our audit of the Special Purpose Financial Statements in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Special Purpose Financial Statements' section of our report. We are independent in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Special Purpose Financial Statements.



Emphasis of Matter

The Special Purpose Financial Statements may not necessarily be indicative of the financial performances and financial position of the Company that would have occurred if it had operated throughout the period of 12 months. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of the matter.

Responsibilities of Management for the Special Purpose Financial Statements

Company's Board of Directors (referred to as the "Management") is responsible for the preparation of these Special Purpose Financial Statements in accordance with basis of preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act.

This responsibility also includes the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Special Purpose Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Management are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Special Purpose Financial Statements

Our objectives are to obtain reasonable assurance about whether the Special Purpose Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Special Purpose Financial Statements.

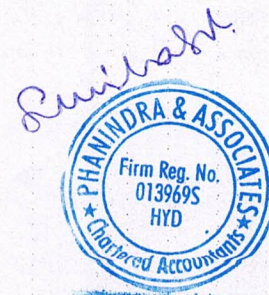
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the Special Purpose Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Special Purpose Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entity of which we are the independent auditors, to express an opinion on the Special Purpose Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other matters

1. These special purpose financial statements have been prepared by the management solely for the purpose of filing Initial Public Offering (IPO) under the Small and Medium Enterprises (SME) framework of the Securities Exchange Board of India (SEBI). Our report on these Special Purpose Financial Statements is issued solely for use by the management of Company for aforesaid purpose, and accordingly, should not be used, referred to or distributed for any other purpose or to any other party.

For Phanindra and Associates,
Chartered Accountants,
FRN: 013969S,
Peer Review Certificate No: 015912

Srinivasulu.T

Srinivasulu.T,
Partner,
M.No: 222868



Place : Hyderabad
UDIN: 25222868BBIJRN1084
Date: 28-03-2025

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

NOTES TO CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

1 CORPORATE INFORMATION:

Snehaa Organics Limited was originally incorporated as a Snehaa Pharma Chemicals (Partnership firm) had been converted into a Snehaa Organics Private Limited(U24290TG2022PTC164443) company vide fresh certificate of incorporation dated 05th July, 2022 issued by registrar of companies. Subsequently, the Company was converted into a Public Limited Company and consequently the name of the Company was changed from "Snehaa Organics Private Limited" to "Snehaa Organics Limited"(U24290TG2022PLC164443) vide a fresh certificate of incorporation consequent upon conversion to public company dated January 07, 2025, issued by the Registrar of Companies. Company was incorporated with an objective to carry on the business of distillation of solvents and manufacture of pharma chemicals and job works in pharma chemicals and to manufacture, produce, refine, process, formulate, mix or prepare, mine or otherwise acquire, invest in, own, hold, use, lease, mortgage, pledge, buy, sell, exchange, distribute, assign, transfer or otherwise dispose of, trade, deal in and deal with, import and export any and all classes and kinds of fertilizers, organic fertilizers, inorganic fertilisers, agricultural chemicals, manures, their mixtures and formulations any and all classes and kinds of chemicals, source materials, ingredients, mixtures derivatives and compounds thereof.

These financial statements are presented in Indian Rupees ('Rupees' or 'Rs.' or 'INR') and are rounded off to the nearest Lakhs, except per share data and unless stated otherwise

2 SIGNIFICANT ACCOUNTING POLICIES:

2.1 Accounting convention

The Financial Statements have been prepared and presented under the historical cost convention on the accrual basis of accounting in accordance with Generally Accepted Accounting Principles in India (GAAP) and comply with the mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with rule 7 of Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified), other pronouncements of the Institute of Chartered Accountants of India (ICAI) to the extent applicable.

2.2 Use Of Estimates:

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure relating to contingent assets and contingent liabilities as on the date of the financial statements and the reported amounts of income and expense during the period. Actual results could differ from the estimates. Examples of estimates include provision for doubtful debt, future obligation under employees retirement benefit plans, income taxes, useful life of fixed assets, etc., Any revision to accounting estimates is recognized prospectively in current and future periods.

2.3 Cash and Cash Equivalents

Cash and cash equivalents for the purposes of financial statements comprise cash with banks and cash in hand. These are highly convertible in cash and are subject to insignificant risk of changes in value.

2.4 Cash Flow Statements:

Cash flows are reported using the indirect method, where by the net profit before tax is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated and presented separately.

2.5 Property, Plant & Equipment and Intangible Assets & Depreciation:

i) Property, Plant & Equipment are shown at Cost of acquisition. Cost of acquisition is inclusive of freight, duties, levies and all incidentals directly or indirectly attributable to bringing the asset to its working condition for its intended use. The cost of fixed assets include cost of initial warranty / insurance spares purchased along with the capital asset, which are grouped as single item under respective assets.

ii) Depreciation is computed based on the rates specified in Income tax act, 1961 upto the date of conversion i.e. 05th July, 2023. after the conversion of Snehaa pharma chemicals (Partnership firm) into Snehaa organics private limited Depreciation is calculated based on a Straight line method, based on estimated useful life of the assets as mentioned below.

S no	Particulars	Useful life (in years)	
		As per schedule II	Estimated by management
1	Building	30	10
2	Plant and machinery	25	10
3	Furniture and fixtures	10	10
4	Computers	3	3
5	Electrical equipments	10	5
6	Vehicles	8	8

iii) Capital work in progress comprises outstanding advances paid to acquire assets and the cost of fixed asset (including expenditure during construction) that are not yet ready for their intended use before the balance sheet date.

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NOTES TO CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

iv) **Intangible Assets:** Intangible assets refer to non-physical assets that provide future economic benefits to the company. These assets do not have physical substance but are identifiable and controlled by the company. Common examples include goodwill, trademarks, copyrights, patents, and software.

v) **Amortization/Depreciation:** The amortization of intangible assets is carried out over the useful life of the asset, reflecting the pattern in which the economic benefits are expected to be consumed by the company. The company assumes that the economic benefits will flow over a period of 5 years and accordingly calculated amortization and charged it to the profit and loss a/c.

vi) **Impairment** - The company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as impairment loss and is recognized in the profit and loss account. For an asset that does not generate independent cash inflows, the recoverable amount is determined for the cash generating unit to which the asset belongs. If at the balance sheet there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciation historical cost.

2.6 Inventory

Inventories comprising of raw materials, work in progress and finished goods are valued at lower of cost or net realizable value. Finished goods produced by the company are valued at net realizable value.

2.7 Revenue Recognition:

- i) The Company recognizes revenue from the distillation of solvents and manufacture of pharma chemicals to the extent that the economic benefits will probably flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made.
- ii) The Company recognizes revenue from the distillation of solvents and manufacture of pharma chemicals on a job work basis is recognized upon the completion of the service when
 - a) The job work is completed and the processed solvents are delivered to the customer.
 - b) The significant risks and rewards of ownership of the processed solvents are transferred to the customer.
- iii) Interest income is recognized on a time proportionate basis taking into account the amount of outstanding and the rate applicable.

2.8 Employee Retirement Benefits:

Provident Fund

Eligible employees receive benefits from a provident fund, which is a defined contribution scheme. Both the employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee salary. The contribution made by the Company is charged to the Profit and Loss Account.

Employee State Insurance

Contributions to the Employee State Insurance (ESI) scheme, as per the Employees' State Insurance Act, 1948, are recognized as part of employee benefits expense in the period the related services are rendered. The Company's obligation is limited to the contributions made to the ESI scheme.

Gratuity

Post-employment defined benefit plan. Short-term and long-term liability recognized in the Balance Sheet represents the present value of the defined benefit obligation at the reporting date less the fair value of plan assets.

Gratuity is provided for on the basis of an actuarial valuation at the end of each financial year. Actuarial gains and losses are recognized in full in the statement of profit and loss for the period in which they occur.

Compensated absences

The Company does not follow any Leave Encashment policy for its employees.

2.9 Earnings Per Share

- (i) Basic earnings per share are computed by dividing the net profit or loss after tax attributable to equity shareholders for the period by the weighted average number of equity shares outstanding during the period.
- (ii) For the purpose of calculating diluted earnings per share, net profit or loss after tax attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as at the beginning of the period, unless they have been issued at a later date. In computing the dilutive earnings per share, only potential equity shares that are dilutive and that either reduces the earnings per share or increases loss per share are included.

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NOTES TO CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

2.10 Provisions And Contingent Liabilities:

The Company recognizes a provision when there is a present obligation as a result of past obligating event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

2.11 Taxes On Income

Income tax expense/(income) comprises of current tax, deferred tax.

Current Tax

Current tax is determined as the amount of tax payable in respect of taxable income for the year as per the provisions of the Income Tax Act, 1961.

Deferred Tax

Deferred tax reflects the tax effects of the timing differences between accounting income and taxable income for the period. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the rates that have been enacted or substantially enacted by the Balance Sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in the future; however, where there is unabsorbed depreciation or carry forward of loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets.

Deferred tax assets are reviewed at each balance sheet date and written down or written up to reflect the amount that is reasonably/virtually certain(as the case may be) to be realized.

The break up of the deferred tax assets and liabilities as at the Balance Sheet date has been arrived at after setting off deferred tax assets and liabilities where the company has a legally enforceable right and an intention to set off deferred tax assets against liabilities and where such assets and liabilities relate to taxes on income levied by the same governing taxation laws.

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SNEHAA ORGANICS LIMITED
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CIN : U24290TG2022PLC164443

BALANCE SHEET AS AT 31ST DECEMBER, 2024

Amount (Rs. In Lakhs)

S.No	Particulars	Note No.	As at 31st December, 2024
I.	<u>EQUITY AND LIABILITIES</u>		
1	Shareholders' funds		
	(a) Share capital	3	750.00
	(b) Reserves and surplus	4	630.93
			1,380.93
2	Non-current liabilities		
	(a) Long-term borrowings	5	216.81
	(b) Deferred tax liabilities (Net)	6	19.57
	(c) Long-term provisions	7	3.91
			240.29
3	Current liabilities		
	(a) Short-term borrowings	8	494.76
	(b) Trade payables		
	(i) total outstanding dues of micro enterprises & small enterprises; and		-
	(ii) total outstanding dues of creditors other than than micro and small enterprises	9	363.40
	(c) Other current liabilities	10	53.27
	(d) Short-term provisions	11	240.19
			1,151.61
	TOTAL		2,772.84
II.	<u>ASSETS</u>		
1	Non-current assets		
	(a) Property, Plant and Equipment & Intangible Assets		
	(i) Property, Plant and Equipment	12	1,168.36
	(ii) Intangible assets		-
	(iii) Capital work in progress		-
	(b) Non-current investments		-
	(c) Other non-current assets	13	33.12
			1,201.48
2	Current assets		
	(a) Inventory	14	382.76
	(b) Trade receivables	15	896.15
	(c) Cash and cash equivalents	16	125.80
	(d) Short term loans and advances	17	161.11
	(e) Other current assets	18	5.53
			1,571.36
	TOTAL		2,772.84

The accompanying significant accounting policies and explanatory notes on accounts 1 - 26 are integral part of financial statements

As per our report of even date

For Phanindra & Associates

Chartered Accountants

FRN: 013969S

Peer Review Certificate No : 015912

Srinivasulu T

Srinivasulu T

Partner

M.No : 222868

Date: 28-03-2025

Place: Hyderabad

UDIN: 25222868BBIJRN1084



For & on behalf of Board of Directors of Snehaa Organics Limited
(Formerly known as Snehaa Organics Private Limited)

N. Venkata Sai Hanish

N. Venkata Sai Hanish

Whole-time Director

DIN: 07967075

B. Sarath Chandra
B. Sarath Chandra
CFO



Venkata Sai Kiran

Venkata Sai Kiran

Managing Director

DIN: 07986570

Poonam Jain
Poonam Jain

Company Secretary

Mem. No : A44093

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31ST DECEMBER, 2024

Amount (Rs. In Lakhs)

Particulars	Note No.	31st December, 2024
I. Revenue from operations	19	2,055.30
II. Other income	20	2.42
III. Total Income (I +II)		2,057.72
IV. Expenses		
(i) Cost of material consumed	21	545.19
(ii) Purchase of Stock-in-Trade	22	453.06
(iii) Changes in inventories	23	(326.16)
(iv) Employee benefits expense	24	149.92
(v) Finance costs	25	30.98
(vi) Depreciation and amortization expense	12	81.94
(vii) Other expenses	26	267.46
Total expenses		1,202.39
V. Profit before exceptional and extraordinary items & tax (III- IV)		855.32
VI. Exceptional items - Prior Period		-
VII. Profit before extraordinary items and tax (V-VI)		855.32
VIII. Extraordinary items		-
IX. Profit before tax (VII - VIII)		855.32
X. Tax expense		
(i) Current tax		210.52
(ii) Deferred tax		7.51
XI. Profit (Loss) for the period from continuing operations (IX -X)		637.29
XII. Profit/(Loss) from discontinuing operations		-
XIII. Tax expense of discontinuing operations		-
XIV. Profit/(Loss) from discontinuing operations (after tax) (XII - XIII)		-
XV. Profit/(Loss) for the period (XI + XIV)		637.29
XVI. Earnings per equity share:		
(1) Basic earnings per share		8.50
(2) Diluted earnings per share		8.50

The accompanying significant accounting policies and explanatory notes on accounts 1 - 26 are integral part of financial statements

As per our report of even date

For Phanindra & Associates

Chartered Accountants

FRN: 013969S

Peer Review Certificate No : 015912

Srinivasulu T

Srinivasulu T

Partner

M.No : 222868

Date: 28-03-2025

Place: Hyderabad

UDIN: 25222868BBIJRN1084



For & on behalf of Board of Directors of Snehaa Organics Limited
(Formerly known as Snehaa Organics Private Limited)

N. Venkata Sai Kiran
N. Venkata Sai Kiran
Managing Director
DIN: 07986570

N. Venkata Sai Harish
N. Venkata Sai Harish
Whole-time Director
DIN: 07967075

B. Sarath Chandra
B. Sarath Chandra
CFO

Poojam Jain
Poojam Jain
Company Secretary
Mem. No : A44093



SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
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CIN : U24290TG2022PLC164443

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST DECEMBER, 2024

		Amount (Rs. In Lakhs)
S.No	Particulars	31st December, 2024
A.	CASH FLOWS FROM OPERATING ACTIVITIES	
	Profit Before Tax as per Profit & Loss A/c	855.32
	Adjustments for :	
	Depreciation	81.94
	Interest on Fixed Deposit	(0.14)
	Interest Charges/Finance Cost	30.98
	Operating profit before working capital changes	968.11
	Adjustments for:	
	(Increase)/Decrease in Trade Receivables	(247.51)
	(Increase)/Decrease in Other current assets	(5.53)
	(Increase)/Decrease in Other Non current assets	(2.18)
	Increase / (Decrease) in Trade Payables	(15.21)
	Increase / (Decrease) in Other Current Liabilities	14.54
	Increase / (Decrease) in Short term Provisions	97.38
	Increase / (Decrease) in Long term Provisions	9.22
	(Increase) / Decrease in Inventory	(343.72)
	Cash generated from operations	475.10
	Net Income Tax (Paid)/Refund	(218.03)
	Net Cash from Operating Activities (A)	257.07
B.	CASH FLOWS FROM INVESTING ACTIVITIES	
	Purchase of Fixed Assets including CWIP	(393.39)
	Increase in Long/Short Term Loans & Advances	(43.34)
	Interest on Fixed Deposit	0.14
	Net Cash from / (used) in Investing Activities (B)	(436.59)
C.	CASH FLOWS FROM FINANCING ACTIVITIES	
	Interest Charges/Finance Cost	(30.98)
	Increase/(Decrease) in Secured/Unsecured Loans	319.44
	Net Cash from/(used in) Financing Activities (C)	288.46
	Net Increase in Cash and Cash equivalents during the year (A+B+C)	108.93
	Cash and Cash equivalents at the beginning of the year	16.87
	Cash and Cash equivalents at the end of the year	125.80

Note:

1. Components of Cash & Cash Equivalents

Particulars	31st December, 2024
Balances with Banks in Current Accounts	125.80
Cash on Hand	0.01
Fixed deposit	-
Total	125.80

2. The above cash flow statement has been prepared under the indirect method set out in AS-3 issued by the Institute of Chartered Accountants of India.

3. Figures in Brackets represents outflow.

As per our report of even date

For Phanindra & Associates

Chartered Accountants

FRN: 013969S

Peer Review Certificate No : 015912

Srinivasulu T.

Srinivasulu T

Partner

M.No : 222868

Date: 28-03-2025

Place: Hyderabad

UDIN: 25222868BBIJRN1084



For & on behalf of Board of Directors of Snehaa Organics Limited
(Formerly known as Snehaa Organics Private Limited)

N. Venkata Sai Kiran

N. Venkata Sai Kiran

Managing Director

DIN: 07988570

B. Sarath Chandra

B. Sarath Chandra

CFO

Venkata Sai Harish

Venkata Sai Harish

Whole-time Director

DIN: 07967075

Prasanna Jain

Prasanna Jain

Company Secretary

Mem. No : A44093



SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

NOTES TO FINANCIAL INFORMATION

Amount (Rs. In Lakhs)

NOTE 3

SHARE CAPITAL

S.No	Particulars	As at 31st December, 2024
1	Authorised capital 1,10,00,000 Equity shares of Rs.10/- each {Refer note 3[b(iii)]} below	1,100.00
		1,100.00
2	Issued, Subscribed & Paid up capital 75,00,000 Equity shares of Rs.10/- each	750.00
	Total	750.00

a) Rights, Preference & restrictions attached to shares

Equity shares

The company has only one class of equity shares having a par value of Rs. 10/- per share.

Each shareholder is eligible for one vote per share.

In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts, in proportion of their shareholding.

b) Reconciliation of number of shares outstanding and amount at the beginning and at the end of the reporting period

S.No.	Particulars	Number of shares
		As at 31st December, 2024
1	Shares outstanding at the beginning of the year	10,00,000
2	Buy back of Equity shares	-
3	Shares issued during the year {Refer note 3[b(ii)&(iv)]} below	65,00,000
4	Shares outstanding at the end of the year	75,00,000

Notes:

i. The Authorized Share capital of the company was increased from 5,00,000(Five lakh) Equity Shares of Rs.10/- each to 10,00,000 (Ten lakhs) Equity shares of Rs. 10/- each vide resolution passed in EGM dated 5th September, 2022.

ii. During the Financial Year 2022-23 company has allotted 5,00,00(Five lakhs) equity shares of Rs. 10/- each to the promoters against conversion of unsecured loan pursuant to the provisions of Section 62 and other applicable provisions, if any of the companies act 2013.

iii. The Authorized Share capital of the company was increased from 10,00,000(Ten lakhs) Equity Shares of Rs.10/- each to 1,10,00,000 (One crore Ten lakhs) Equity shares of Rs. 10/- each vide resolution passed in EGM dated 22nd November, 2024.

iv. The company issued 65,00,000 equity shares of Rs. 10/- each as bonus shares in the ratio of 65:10(i.e. 65 (Sixty five) Fully paid Bonus Shares of Rs.10/- each will be allotted against the holding of 10 (Ten) equity shares of the Company vide EGM resolution passed on 07th December, 2024 and allotted on 7th December, 2024. The effect of bonus shares are considered for calculation of EPS.

v. During Financial Year 2024-25, two lakh shares of the past shareholder, (viz., Mrs Venkata Lakshmi Nandigala) were transferred as a gift for no consideration to the existing shareholders, (viz., Mr Venkata Sai Kiran Nandigala and Mr Venkata Sai Harish Nandigala) with one lakh shares each, on 1st April 2024. The transfer was approved by the board through a resolution dated 1st April, 2024.

vi. During the Financial Year 2024-25 Five equity shares of Rs 10/- each, were transferred from the Existing share holder (viz., Mr.Venkata Sai Kiran Nandigala) to five new share holders (viz., Mr Dasari Srinivas Rao, Mr Nadagapu Kesava Rao, Mr Poorna Chandra Reddy P, Mr.Tirumalasetti Samba Siva rao, Mrs.Padigapati Vijaya Lakshmi) with each receiving on share on 13th December, 2024 & approved by the board through Resolution dated 13th December, 2024.

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CIN : U24290TG2022PLC164443

NOTES TO FINANCIAL INFORMATION

Amount (Rs. In Lakhs)

c) Details of shareholders holding more than 5% equity shares in the company

S.No.	Name of the shareholder	As at 31st December, 2024	
		No. of shares held	% Holding
1	Venkata Sai Harish Nandigala	37,50,000	50.0000%
2	Venkata Sai Kiran Nandigala	37,49,995	49.9999%
3	Venkata Lakshmi Nandigala	-	0.0000%
Total		74,99,995	99.9999%

d) Details of shareholding held by promoters

S.No.	Name of the Shareholder	As at 31st December, 2024		% of Change
		No. of Shares held	% of Total shares	
1	Venkata Sai Harish Nandigala	37,50,000	50.0000%	10.0000%
2	Venkata Sai Kiran Nandigala	37,49,995	49.9999%	9.9999%
3	Venkata Lakshmi Nandigala	-	0.0000%	-20.0000%
Total		74,99,995	99.9999%	

*Percentage of change in share holding is applicable for Financial Year 2024-25 only

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SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

NOTES TO FINANCIAL INFORMATION

NOTE 4 Amount (Rs. In Lakhs)

STATEMENT OF RESERVES AND SURPLUS

S.No.	Particulars	As at 31st December, 2024
1	Surplus / (Deficit) in Statement of Profit & Loss	
	Opening Balance	643.64
	Add: Profit for the year	637.29
	Less: Utilised for Bonus issue [Refer note 3b(iv)]	(650.00)
	Total	630.93

NOTE 5

STATEMENT OF LONG - TERM BORROWINGS

S.No.	Particulars	As at 31st December, 2024
1	Secured loans	
	(a) Car loan [Refer note 5a(iv) below]	133.13
	(b) Commercial Vehicle Loan [Refer note 5a(i,ii,iii) below]	83.68
2	Unsecured loans	
	(a) Loan from directors	0.00
	(b) Loan from others	-
	Total	216.81

a. Principal terms of Secured loans and Assets charged as Security

S.No	Type of Loan	Sanctioned amount	Nature of security	Rate of interest	EMI amount	No.of installments
i	Commercial Vehicle Loan - 800791618	39.50	Movable property (Motor Vehicle)	8.75% P.A	1.23	37.00
ii	Commercial Vehicle Loan - 800829972	39.50	Movable property (Motor Vehicle)	8.75% P.A	1.23	37.00
iii	Commercial Vehicle Loan - 800830020	39.50	Movable property (Motor Vehicle)	8.75% P.A	1.23	37.00
iv	Car loan	257.70	Movable property (Motor Vehicle)	8.45% P.A	7.58	39.00

NOTE 6

STATEMENT OF DEFERRED TAX LIABILITY

S.No.	Particulars	As at 31st December, 2024
1	Opening deferred tax liability/(Asset)	12.06
	Add: Deferred tax expense	7.51
	Total	19.57

NOTE 7

STATEMENT OF LONG - TERM PROVISIONS

S.No.	Particulars	As at 31st December, 2024
1	Provision for Employee benefits - Gratuity [Refer note 27(II)]	3.91
	Total	3.91

NOTE 8

STATEMENT OF SHORT TERM BORROWINGS

S.No.	Particulars	As at 31st December, 2024
1	Secured loans	
	(a) Car loan- Current maturity [Refer note 5a(iv) above]	58.88
	(b) Commercial Vehicle Loan [Refer note 5a(i,ii,iii) above]	34.82
	(c) Cash Credit [Refer note 8(a) below]	400.97
2	Unsecured loans	
	(a) Credit card	0.10
	Total	494.76

(a) Principal terms of Cash credit

S.No	Name of the Bank	Sanctioned Limit	Primary security	Interest rate	Collateral Security
i	HDFC Bank	500	Hypothecation of Stock and Receivables	9.10%	Hypothecation on Plant and machinery

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
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CIN : U24290TG2022PLC164443

NOTES TO FINANCIAL INFORMATION

NOTE 9

STATEMENT OF TRADE PAYABLES

S.No.	Particulars	As at 31st December, 2024
1	Outstanding dues of Micro Enterprises and Small Companies	-
2	Outstanding dues of creditors other than Micro Enterprises and Small Companies *	277.85
	-For Purchases	29.00
	-For Others	56.55
	-For Expenses	-
	Total	363.40

Trade Payables ageing schedule for the period ended 31.12.2024

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
(i) MSME	-	-	-	-
(ii) Others	354.54	7.96	0.90	-
(iii) Disputed Dues- MSME	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-
Total	354.54	7.96	0.90	-

* The Company has not received any intimation from suppliers regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence required disclosures such as amounts unpaid as at the year end together with interest paid/payable as required under the said Act have not been given. The company has not accounted for interest provisions as per MSMED Act, 2006 as the company does not have the MSME bifurcation of creditors.

NOTE 10

STATEMENT OF OTHER CURRENT LIABILITIES

S.No.	Particulars	As at 31st December, 2024
1	Statutory liabilities	20.37
2	Salaries payable	13.50
3	Electricity charges payable	0.80
4	Advance from customers	2.91
5	Audit fee payable	3.50
6	Remuneration payable	7.00
7	Other current liabilities	5.17
	Total	53.27

NOTE 11

STATEMENT OF SHORT - TERM PROVISIONS

S.No.	Particulars	As at 31st December, 2024
1	Provision for Employee benefits - Gratuity [Refer note 27(II)]	0.16
2	Provision for Income tax	240.03
	Total	240.19

NOTE 12

STATEMENT OF PROPERTY PLANT AND EQUIPMENT & INTANGIBLE ASSETS

S.No.	Particulars	As at 31st December, 2024
1	Property, Plant And Equipment	1,168.36
2	Intangible Assets	-
	Total	1,168.36

NOTE 13

STATEMENT OF OTHER NON-CURRENT ASSETS

S.No.	Particulars	As at 31st December, 2024
1	Deposits	-
	i. Electricity deposits	4.87
	ii. Other deposits	28.25
	Total	33.12

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
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CIN : U24290TG2022PLC164443

NOTES TO FINANCIAL INFORMATION

NOTE 14

STATEMENT OF INVENTORY

S.No.	Particulars	As at 31st December, 2024
1	Raw materials and consumables	23.40
2	Work-in-progress	-
3	Finished goods	359.36
	Total	382.76

NOTE 15

STATEMENT OF TRADE RECEIVABLES

S.No.	Particulars	As at 31st December, 2024
1	Unsecured and considered good *	896.15
2	Secured, considered good	-
3	Doubtful	-
4	Less: Provision for doubtful debts	-
	Total	896.15

Trade Receivable Ageing Schedule for the period ended 31.12.2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade Receivables – considered good	849.03	45.50	-	1.62	-
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-
Total	849.03	45.50	-	1.62	-

NOTE 16

STATEMENT OF CASH AND CASH EQUIVALENTS

S.No.	Particulars	As at 31st December, 2024
1	Balances with Banks in Current Accounts	125.80
2	Cash on Hand	0.01
3	Balances with Banks in deposit Accounts	-
	Total	125.80

NOTE 17

SHORT TERM LOANS AND ADVANCES

S.No.	Particulars	As at 31st December, 2024
1	Advance income tax	80.00
2	Loans and advances	27.56
3	Employee advances	6.80
4	Advance to suppliers	29.72
5	TDS/TCS receivables	17.03
	Total	161.11

NOTE 18

STATEMENT OF OTHER CURRENT ASSETS

S.No.	Particulars	As at 31st December, 2024
1	Prepaid Expenses	5.53
	Total	5.53

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SNEHAA ORGANICS LIMITED
 (Formerly known as Snehaa Organics Private Limited)
 (Formerly known as Snehaa Pharma Chemicals)
 CIN : U24290TG2022PLC164443

Amount (Rs. In Lakhs)

Significant Accounting policies and Notes to accounts for the period ended 31st December, 2024
 Note : 12 Property, Plant and Equipment & Intangible Assets

Particulars	GROSS BLOCK				DEPRECIATION BLOCK				As per Companies act	
	Opening as on 01-04-2024	Additions	Deletions	Closing as on 31-12-2024	As on 01.04.2024	For the year	Deletions	As on 31.12.2024	As at 31.12.2024	As at 31.03.2024
A. Tangible Assets										
Land	78.35	-	-	78.35	-	-	-	-	78.35	78.35
Buildings	43.16	82.90	-	126.06	11.49	4.22	-	15.72	110.34	31.67
Plant & Machinery	486.95	258.14	-	745.08	101.47	39.92	-	141.38	603.70	385.48
Furniture & Fixture	1.34	5.73	-	7.27	0.40	0.42	-	0.82	6.45	1.14
Computers	1.05	0.16	-	1.21	0.68	0.20	-	0.88	0.33	0.36
Electrical equipment	6.27	0.22	-	6.49	1.40	0.89	-	2.29	4.20	4.87
Vehicles	310.50	93.19	-	403.68	9.70	29.00	-	38.70	364.99	300.80
Total (A)	927.81	440.33	-	1,368.14	125.14	74.64	-	199.78	1,168.36	802.67
B. Intangible Asset										
Goodwill	162.56	-	-	162.56	97.54	7.30	-	104.84	-	7.30
Total (B)	162.56	-	-	162.56	97.54	7.30	-	104.84	-	7.30
Total (A+B)	1,090.37	440.33	-	1,530.70	222.68	81.94	-	304.62	1,168.36	809.97

As per our report of even date
 For Phanindra & Associates
 Chartered Accountants

For & on behalf of Board of Directors of Snehaa Organics Limited
 (Formerly known as Snehaa Organics Private Limited)

FRN: 0139695
 Peer Review Certificate No : 015912

Srinivasulu T
 Partner
 M.No : 222868
 Date: 28-03-2025
 Place: Hyderabad
 UDIN: 25222868BMJIRN1084



[Signature]
 N. Venkata Sai Kiran
 Managing Director
 DIN: 07986570

[Signature]
 N. Venkata Sai Harish
 Whole-time Director
 DIN: 07967075

[Signature]
 B. Sarath Chandra
 CFO

[Signature]
 Poonam Jain
 Company Secretary
 Mem. No : A44093



SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
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CIN : U24290TG2022PLC164443

NOTES TO FINANCIAL INFORMATION

NOTE 19 Amount (Rs. In Lakhs)

STATEMENT OF REVENUE FROM OPERATIONS

S.No	Particulars	31st December, 2024
1	Sale of products	
	(i) Direct trade products	466.74
	(ii) Distilled products	889.96
2	Job work charges	698.60
	Total	2,055.30

* Total sales for the above periods is a domestic sales there were no exports during the above periods.

NOTE 20

STATEMENT OF OTHER INCOME

S.No.	Particulars	31st December, 2024
1	Interest received	0.14
2	Discount received	0.18
3	Sale of Scrap	2.10
	Total	2.42

NOTE 21

STATEMENT OF COST OF MATERIAL CONSUMED

S.No.	Particulars	31st December, 2024
	Stores and consumables for Distillation	
1	Opening stock	5.84
	Add: Purchases	562.75
	Less: Closing stock	23.40
	Total	545.19

NOTE 22

STATEMENT OF PURCHASE OF STOCK-IN-TRADE

S.No.	Particulars	31st December, 2024
1	Purchase of stock-in-trade	453.06
	Total	453.06

NOTE 23

STATEMENT OF CHANGE IN INVENTORY

S.No.	Particulars	31st December, 2024
1	Finished Goods	
	Opening stock	33.20
	Less: Closing stock	359.36
		(326.16)
2	Work-in-progress	
	Opening stock	-
	Less: Closing stock	-
		-
	Total	(326.16)

SNEHAA ORGANICS LIMITED
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CIN : U24290TG2022PLC164443

NOTE 24

STATEMENT OF EMPLOYEE BENEFITS EXPENSE

S.No	Particulars	31st December, 2024
1	Salaries, wages and bonus	125.19
2	Directors remuneration	4.44
3	ESI employer contribution	1.18
4	PF employer contribution	4.77
5	Gratuity	1.78
6	Leave encashment	7.53
7	Staff welfare	5.01
	Total	149.92

NOTE 25

STATEMENT OF FINANCE COST

S.No	Particulars	31st December, 2024
1	Processing charges	4.04
2	Interest on loan	25.15
3	Interest on Income tax	1.79
	Total	30.98

NOTE 26

STATEMENT OF OTHER EXPENSES

S.No.	Particulars	31st December, 2024
	<u>Direct expenses</u>	
1	Freight inward	150.29
2	Loading and unloading charges	0.96
3	Factory repairs and maintenance	30.15
4	Power & fuel charges	27.94
5	Disposal charges	17.49
6	Weighbridge charges	0.03
8	Water charges	20.64
9	Waiting charges	0.03
	<u>Administrative expenses</u>	
10	Rents	3.60
11	COD analysis charges	0.11
12	Repairs and maintenance- Others	1.72
13	Audit Fees	3.50
14	Business development expenses	1.33
16	PF admin charges	0.40
17	Bank charges	0.04
18	Internet & Telephone charges	0.78
19	Insurance	0.68
21	Professional and Consulting fee	0.79
22	License, Membership & Renewals	0.72
23	AMC charges	0.81
25	Office maintenance	1.66
26	Printing and stationary	0.26
27	Rates and Taxes	2.27
28	Interest on TDS	0.07
29	Travelling & conveyance	1.20
	Total	267.46

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

ADDITIONAL NOTES TO FINANCIAL INFORMATION

Amount (Rs. In Lakhs)

NOTE 27

EMPLOYEE BENEFITS

I. Defined contribution plans

The Company has classified the various benefits provided to employees as under:

a. Employee State Insurance Fund

Contributions to the Employee State Insurance (ESI) scheme, as per the Employees' State Insurance Act, 1948, are recognized as part of employee benefits expense in the period the related services are rendered. The Company's obligation is limited to the contributions made to the ESI scheme.

b. Employee Provident Fund

Eligible employees receive benefits from a provident fund, which is a defined contribution scheme. Both the employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee salary. The contribution made by the Company is charged to the Profit and Loss Account.

The expense recognised during the period towards defined contribution plan -

STATEMENT OF DISCLOSURE IN RESPECT OF EPFO & ESIC

Particulars	31st December, 2024
Employers Contribution to EPFO & ESIC	5.95

II. Defined benefit plans

Gratuity

The Company should provide for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/ termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service.

Based on the actuarial valuation obtained in this respect, the following table sets out the details of the employee benefit obligation as at balance sheet date:

STATEMENT OF DISCLOSURE IN RESPECT OF GRATUITY LIABILITY

Particulars	31st December, 2024
I Expenses recognised in statement of profit and loss during the year:	
Current service cost	1.55
Past service cost	-
Expected return on plan assets	-
Net interest cost / (income) on the net defined benefit liability / (asset)	0.12
Immediate Recognition of (Gain)/Losses	0.11
Loss (gain) on curtailments	-
Total expenses included in Employee benefit expenses - P&L	1.78
Total expenses included in Employee benefit expenses - Prior Period Expense	-
Total expenses included in Employee benefit expenses for the year	1.78
Discount Rate as per para 78 of AS 15 R (2005)	7.02%
II Net asset/(liability) recognised as at balance sheet date:	
Present value of defined benefit obligation	-
Fair value of plan assets	-
Present value of Unfunded obligation (120d)	4.07
Funded status [surplus/(deficit)]	(4.07)
Unrecognised Past Service Costs	-
Amount not Recognised as an Asset (limit in Para 59 (b))	-
Net Asset/Net liability	(4.07)
Net asset/(liability) recognised as at balance sheet date:	(4.07)
III Movements in present value of defined benefit obligation	
Present value of defined benefit obligation at the beginning of the year	2.29
Current service cost	1.55
Past service cost	-
Interest cost	0.12
Actuarial (gains) / loss	0.11
Benefits paid	-
Present value of defined benefit obligation at the end of the year	4.07
Classification	
Current liability	0.16
Non-current liability	3.91

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
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CIN : U24290TG2022PLC164443

ADDITIONAL NOTES TO FINANCIAL INFORMATION

Amount (Rs. In Lakhs)

IV Actuarial assumptions:

Particulars	31st December, 2024
Expected Return on Plan Assets	0
Discount rate	7.02%
Expected rate of salary increase	7%
Mortality Rate During Employment	IALM (2012-014)
Retirement age	58

Notes:

- a. The rate used to discount post-employment benefit obligations is determined by reference to market yields at the end of the reporting period on government bonds.
- b. The estimates of future salary increases considered in the actuarial valuation take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

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SNEHAA ORGANICS LIMITED
 (Formerly known as Snehaa Organics Private Limited)
 (Formerly known as Snehaa Pharma Chemicals)
 CIN : U24290TG2022PLC164443

ADDITIONAL NOTES TO FINANCIAL INFORMATION

Amount (Rs. In Lakhs)

NOTE - 28

STATEMENT OF BASIC AND DILUTED EARNINGS PER SHARE

Particulars	Particulars	31st December, 2024
Profit after Tax	Rs.	637.29
Present No. of Equity Shares	Nos.	75,00,000
Weighted Average number of Equity Shares*	Nos.	75,00,000
Basic Earnings per Share	Rupees	8.50
Diluted Earning per Share	Rupees	8.50

* The company issued 65,00,000 equity shares of Rs. 10/- each as bonus shares in the ratio of 65:10(i.e. 65 (Sixty five) Fully paid Bonus Shares of Rs.10/- each will be allotted against the holding of 10 (Ten) equity shares of the Company) vide EGM resolution passed on 07th December, 2024 and allotted on 7th December, 2024. The effect of bonus shares are considered for calculation of EPS.

NOTE - 29

CONFIRMATION FROM DEBTORS AND CREDITORS

The closing balances of Debtors and Creditors are subject to Ledger Confirmations from the parties.

NOTE - 30

No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended

- a) Crypto Currency or Virtual Currency
- b) Benami Property held under Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder
- c) Registration of charges or satisfaction with Registrar of Companies
- d) Relating to borrowed funds
- i) Wilful defaulter
- ii) Utilisation of borrowed funds & share premium
- iii) Borrowings obtained on the basis of security of current assets
- iv) Discrepancy in utilisation of borrowings
- v) Current maturity of long term borrowings

NOTE - 31

DISCLOSURE OF TRANSACTIONS WITH STRUCK OFF COMPANIES

The Company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.

NOTE - 32

MATERIAL DEVELOPMENTS AFTER BALANCE SHEET DATE

The company availed term loans from HDFC Bank amounting to Rs 1,50,00,000 on 7th January, 2025 and Rs 2,50,00,000 on 9th January, 2025. The loans are repayable in 84 monthly installments of Rs 2,42,098 and Rs 4,03,497, respectively, commencing from 7th February, 2025 and 7th March, 2025. The loans carry an interest rate of 9.1% per annum from the date of disbursement and are secured by hypothecation of stock, receivables, and plant and machinery.

As per our report of even date

For **Phanindra & Associates**

Chartered Accountants

FRN: 013969S

Peer Review Certificate No : 015912

Srinivasulu T

Srinivasulu T

Partner

M.No : 222868

Date: 28-03-2025

Place: Hyderabad

UDIN: 25222868BMIJRN1084



For & on behalf of Board of Directors of **Snehaa Organics Limited**
 (Formerly known as Snehaa Organics Private Limited)

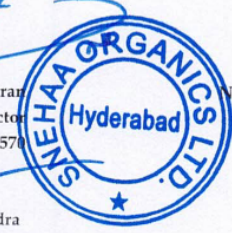
N. Venkata Sai Kiran

N. Venkata Sai Kiran

Managing Director

DIN: 07986570

B. Sarath Chandra
 B. Sarath Chandra
 CFO



V. Venkata Sai Harish

V. Venkata Sai Harish

Whole-time Director

DIN: 07967075

Poonam Jain
 Poonam Jain
 Company Secretary
 Mem. No : A44093

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

STATEMENT OF RELATED PARTIES & TRANSACTIONS

NOTE 33

As required under Accounting Standard 18 "Related Party Disclosures" as notified pursuant to Company (Accounting Standard) Rules 2006, following are details of transactions during the year with related parties of the company as defined in AS 18.

A. List of Related Parties and Nature of Relationship :

S No.	Name of the Related Party	Nature of Relationship
1	Sri Nandigala Venkata Sai Kiran	Managing Director
2	Sri Nandigala Venkata Sai Harish	Whole time Director
3	Khushbu Kachhawa	Director
4	Sri Nandigala Venkata Lakshmi	Director (till 1-04-2024)
5	B Sharath Chandra	Chief Financial Officer
6	Sri Nandigala Ramasubba Reddy	Partner (till the year ended 31-03-2022)
7	Sri Nandigala Ramasubba Reddy(HUF)	Partner (till the year ended 31-03-2022)
8	Vestro Solvents Private Limited	Group company
9	Vestro Chemical Corporation Private Limited	Group company
10	Vestro Labs Private Limited	Group company
11	Vestro Containers Private Limited	Group company
12	Vedant Petrochem Private Limited	Group company
13	Vedant Agri Foods Private Limited	Group company
14	Vedant Logitech Private Limited	Group company
15	Vedant Chemicals	Group enterprise
16	N Ramasubbareddy HUF	Group enterprise
17	Vedant Crop Sciences	Group enterprise
18	TCR Chemical Industries	Promoters group relative Partnership firm
18	Sree Sai Sinivasa Chemicals	Promoters group relative Partnership firm
19	Magnus Life Sciences Pvt Ltd	Promoters group relative company

B. Summary of the transactions with the above related parties:

S.no	Name of the Party	Nature of Transaction	As at 31st December, 2024
1	Sri Nandigala Ramasubba Reddy	Loan Availed	-
		Loan Repaid	-
		Rent	2.70
2	Sri Nandigala Ramasubba Reddy (HUF)	Loan Availed	-
		Loan Repaid	15.00
3	Sri Nandigala Venkata Lakshmi	Loan Availed	-
		Loan Repaid	86.79
		Partners remuneration	-
4	Sri Nandigala Venkata Sai Harish	Loan Availed	-
		Loan Repaid	37.47
		Directors remuneration	2.22
5	Sri Nandigala Venkata Sai Kiran	Loan Availed	-
		Loan Repaid	6.74
		Directors remuneration	2.22
6	B Sharath Chandra	Salary	2.00
7	Vestro Solvents Private Limited	Sales	29.84
		Purchases	230.00
		Services	119.14
8	Vestro Chemical Corporation Private Limited	Rent	0.90
		Sales	-
		Purchases	-
9	Vestro Labs Private Limited	Sales	7.24
		Purchases	20.18
10	Vestro Containers Private Limited	Sales	-
		Purchases	29.20
11	Vedant Petrochem Private Limited	Sales	202.64
		Purchases	50.16
12	Vedant Chemicals	Sales	-
		Purchases	-
		Services	-
13	TCR Chemical Industries	Sales	225.37
		Purchases	-
14	Sree Sai Srinivasa Chemicals	Sales	71.96
15	Magnus Life Sciences Private limited	Sales	13.00
		Purchases	15.52

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

C. Summary of the Outstanding balances with the above related parties:

S.no	Name of the Party	Nature of Transaction	As at 31st December, 2024
1	Sri Nandigala Ramasubba Reddy		-
2	Sri Nandigala Venkata Lakshmi	Loan Payable	-
		Directors remuneration Payable	-
3	Sri Nandigala Venkata Sai Harish	Loan Payable	-
		Directors remuneration Payable	2.00
4	Sri Nandigala Ramasubba Reddy(HUF)	Loan Payable	-
5	Sri Nandigala Venkata Sai Kiran	Loan Payable	-
		Directors remuneration Payable	5.00
6	Vestro Solvents Private Limited	Creditors	171.08
		Creditors(transport)	49.74
		Debtors	51.21
		Debtors (chegunta)	72.92
		Rent Payable	1.06
7	Vestro Chemical Corporation Private Limited	Debtors	-
8	Vestro Labs Private Limited	Debtors	1.20
		Creditors	18.25
9	Vestro Containers Private Limited	Creditors	1.32
10	Vedant Petrochem Private Limited	Debtors	67.42
		Creditors	51.24
11	TCR Chemical Industries	Debtors	225.21
12	Vedant Chemicals	Debtors	1.62
13	Magnus Life Sciences Private limited	Debtors	(2.52)
14	Sree Sai Srinivasa chemicals	Debtors	71.96

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SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

STATEMENT OF ACCOUNTING RATIOS

Note: 34

Amount (Rs. In Lakhs)

S.No	Particulars	As at 31st December, 2024
1	Net profit as per P&L	637.29
	Add: Depreciation	81.94
	Add: Interest	26.94
	Add: Income tax	218.03
	Less: Other Income	(2.42)
	Add: Exceptional item	-
	EBITDA [A]	961.79
	Net Sales [B]	2,055.30
	EBITDA MARGIN (%) [A/B]	47%
Percentage of Change	90%	
2	Current Assets [A]	1,571.36
	Current Liabilities [B]	1,151.61
	CURRENT RATIO [A/B]	1.36
	Percentage of Change	5%
3	Debt [A]	711.57
	Equity [B]	1,380.93
	DEBT EQUITY RATIO [A/B]	0.52
	Percentage of Change	-2%
4	EBITDA [A]	961.79
	Interest Expenses [B]	25.15
	INTEREST - SERVICE COVERAGE RATIO [A / B]	38.24
	Percentage of Change	-65%
5	Net Profit after Tax [A]	637.29
	Shareholder's Equity [B]	1,380.93
	RETURN ON EQUITY (%) [A / B]	46%
	Percentage of Change	-6%
6	Net Sales [A]	2,055.30
	Trade Receivables [B]	896.15
	TRADE RECIEVABLES TURNOVER RATIO [A / B]	2.29
	Percentage of Change	-37%
7	Net Purchase [A]	1,015.81
	Trade Payables [B]	363.40
	TRADE PAYABLES TURNOVER RATIO [A / B]	2.80
	Percentage of Change	-6%
8	Net Sales [A]	2,055.30
	Current Assets	1,571.36
	Current Liabilities	1,151.61
	Working Capital [B]	419.74
	WORKING CAPITAL TURNOVER RATIO [A / B]	4.90
	Percentage of Change	-61%
9	Net Profit [A]	637.29
	Net Sales [B]	2,055.30
	NET PROFIT RATIO (%) [A / B]	31%
	Percentage of Change	101%

SNEHAA ORGANICS LIMITED
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STATEMENT OF ACCOUNTING RATIOS

10	Earning Before Interest and Taxes [A]	879.85
	Capital Employed* [B]	1,621.22
	RETURN ON CAPITAL EMPLOYED (%) [A / B]	0.54
	Percentage of Change	16%
11	Cost of goods sold [A]	672.09
	Average Inventory [B]	210.90
	INVENTORY TURNOVER RATIO [A / B]	3.19
	Percentage of Change	-81%
12	EBITDA [A]	961.79
	Debt [B]	711.57
	DEBT - SERVICE COVERAGE RATIO [A / B]	1.35
	Percentage of Change	-9%
13	Net Profit [A]	637.29
	Total Assets [B]	2,772.84
	RETURN ON ASSETS [A / B]	0.23
	Percentage of Change	7%
<p>Notes :</p> <p>Reasons for change in ratios more than 25%</p> <p>4.> The increase in loans for the period ended 31st December 2024 has resulted in a decrease in the interest service coverage ratio when compared to the FY 2023-24.</p> <p>6.> As of 31st December 2024, the change in the trade receivables ratio was due to an increase in sales and a reduction in receivables from debtors.</p> <p>8. >Based on the audited figures and figures for the restatement period, changes in net sales in relation to current assets and current liabilities have led to a variation in the working capital turnover ratio.</p> <p>9. > The profit and the decrease in sales as of 31st December 2024, compared to the previous year, have resulted in an increase in the net profit ratio.</p> <p>11.> The significant increase in the finished goods inventory for the period ended 31st December 2024 has led to a substantial decline in the inventory turnover ratio.</p>		

SNEHAA ORGANICS LIMITED
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STATEMENT OF CONTINGENT LIABILITIES

Note: 35

Amount (Rs. In Lakhs)

Particulars	As at 31st December, 2024
i. Claims against the company not acknowledged as debts	Unascertainable
ii. Income Tax Demand	-
iii. TDS Demand	-
iv. GST Demand	21.45
Total	21.45

The Company has received various GST notices from tax authorities in previous years, indicating potential discrepancies in GST reporting and payment. These cases are currently under review, and the Company is uncertain whether any actual liabilities will arise from these notices.

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